

MEADE COUNTY, KANSAS
Meade, Kansas

FINANCIAL STATEMENTS
For the year ended December 31, 2011

MEADE COUNTY, KANSAS

FINANCIAL STATEMENTS

For the year ended December 31, 2011

TABLE OF CONTENTS

	<u>Page Number</u>
<u>FINANCIAL SECTION</u>	
Independent Auditor's Report	1
<u>Statement 1</u>	
Statement of Cash Receipts, Expenditures and Unencumbered Cash	3
Notes to Financial Statements	5

SUPPLEMENTAL SCHEDULES

<u>Schedule 1</u>	
Summary of Expenditures – Actual and Budget	19
<u>Schedule of Cash Receipts, Expenditures and Changes in Unencumbered Cash – Actual and Budget</u>	
Schedule 2-1: General Fund	21
Schedule 2-2: Road and Bridge Fund	23
Schedule 2-3: Special Bridge Building Fund	25
Schedule 2-4: Direct Election Expense Fund	26
Schedule 2-5: Rural Fire Fund	27
Schedule 2-6: Ambulance Fund	28
Schedule 2-7: Appraiser's Cost Fund	29
Schedule 2-8: Noxious Weed Fund	30
Schedule 2-9: Employees' Benefits Fund	32
Schedule 2-10: Special Alcohol and Drug Abuse Fund	33
Schedule 2-11: County Building Fund	34
Schedule 2-12: County Health Fund	35
Schedule 2-13: Economic Development Fund	36
Schedule 2-14: Meade County Utility Fund	37

MEADE COUNTY, KANSAS

FINANCIAL STATEMENTS

For the year ended December 31, 2011

TABLE OF CONTENTS

(Continued)

Page
Number

SUPPLEMENTAL SCHEDULES

(Continued)

Schedule of Cash Receipts, Expenditures and Changes in

Unencumbered Cash – Actual

Schedule 2-15:	Special Highway Improvement Fund	39
Schedule 2-16:	Rural Fire Equipment Fund	40
Schedule 2-17:	911 Fund	41
Schedule 2-18:	Road and Bridge Special Equipment Fund	42
Schedule 2-19:	Special Ambulance Equipment Fund	43
Schedule 2-20:	Special Noxious Weed Fund	44
Schedule 2-21:	Prosecutor's Training Fund	45
Schedule 2-22:	Treasurer's Special Auto Fund	46
Schedule 2-23:	County Attorney Diversion Fund	47
Schedule 2-24:	Drug Prosecutor Fund	48
Schedule 2-25:	CDBG Grant Fund	49
Schedule 2-26:	Law Library Fund	50
Schedule 2-27:	County Attorney Bad Check Fund	51

Schedule 3

Schedule of Cash Receipts and Cash Disbursements – Agency Funds	52
---	----

Schedule 4

General Fund Departmental Expenditures Compared with Budget Estimates	53
---	----

Schedule 5

Schedule of Idle Fund Investments	56
-----------------------------------	----

Schedule 6

Reconciliation of 2010 Tax Roll	57
---------------------------------	----

MEADE COUNTY, KANSAS

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

The Board of County Commissioners
Meade County, Kansas

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances of Meade County, Kansas, as of and for the year ended December 31, 2011. This financial statement is the responsibility of Meade County, Kansas' management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, Meade County, Kansas has prepared this financial statement using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Meade County, Kansas, as of December 31, 2011, or the respective changes in financial position and changes in cash flows, where applicable, for the year then ended.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Meade County, Kansas, as of December 31, 2011, and the aggregate cash receipts and expenditures for the year then ended, on the basis of accounting described in Note 1.

The Board of County Commissioners
Meade County, Kansas

Page 2

Our audit was conducted for the purpose of forming an opinion on the financial statement. The summary of expenditures-actual and budget, individual fund schedules of cash receipts and expenditures-actual and budget, schedule of cash receipts and expenditures-agency funds, departmental expenditures, schedule of idle fund investments and reconciliation of tax roll (Schedules 1, 2, 3, 4, 5 and 6 as listed in the table of contents) are presented for analysis and are not a required part of the statutory financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole.

Hay•Rice & Associates, Chartered

June 15, 2012

MEADE COUNTY, KANSAS

Statement 1

STATEMENT OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

For the year ended December 31, 2011

<u>Funds</u>	<u>Beginning</u> <u>Unencumbered</u> <u>Cash</u> <u>Balance</u>	<u>Cash</u> <u>Receipts</u>	<u>Expenditures</u>	<u>Ending</u> <u>Unencumbered</u> <u>Cash</u> <u>Balance</u>	<u>Add</u> <u>Outstanding</u> <u>Encumbrances</u> <u>& Accounts</u> <u>Payable</u>	<u>Ending</u> <u>Cash</u> <u>Balance</u>
Governmental Fund Types:						
General Fund	\$ 884,801	\$2,327,602	\$2,135,765	\$1,076,638	\$ 47,715	\$1,124,353
Special Revenue Funds:						
Road and Bridge	80,781	1,702,504	1,524,458	258,827	13,766	272,593
Special Bridge Building	607,940	100	55,764	552,276	-	552,276
Direct Election	31,992	12,915	16,662	28,245	488	28,733
Rural Fire	28,095	214,255	234,606	7,744	1,174	8,918
Ambulance	43,157	259,550	261,411	41,296	3,753	45,049
Appraiser's Cost	106,600	156,445	167,759	95,286	6,740	102,026
Noxious Weed	7,958	173,447	173,747	7,658	1,966	9,624
Employees' Benefits	611,801	1,417,292	1,363,272	665,821	2,459	668,280
Special Alcohol and Drug	7,460	1,781	2,177	7,064	-	7,064
County Building	1,004,637	11,277	317,658	698,256	220	698,476
County Health	113,217	389,597	378,848	123,966	11,125	135,091
Economic Development	2,516	84,448	85,000	1,964	628	2,592
Special Highway Improvement	95,393	40,000	66,842	68,551	-	68,551
Rural Fire Equipment	38,398	288,750	208,000	119,148	-	119,148
911 Fund	45,667	22,441	17,026	51,082	6,123	57,205
Road and Bridge Special Equipment	106,973	40,000	12,240	134,733	-	134,733
Special Ambulance Equipment	60,566	90,325	37,824	113,067	493	113,560
Special Noxious Weed Equipment	11,863	-	-	11,863	-	11,863
Proprietary Type Funds – Enterprise Funds – Meade Co. Utility	83,832	328,762	409,678	2,916	2,133	5,049
Expendable Trust Funds:						
Prosecutor's Training	1,399	850	736	1,513	-	1,513
Treasurer's Special Auto	-	58,806	58,806	-	-	-
County Attorney Diversion	12,724	13,416	4,425	21,715	-	21,715
Drug Prosecutor Fund	2,348	-	-	2,348	-	2,348
CDBG Grant	850	-	-	850	-	850
County Attorney Bad Check	3,786	-	-	3,786	-	3,786
Law Library	38,313	5,316	1,380	42,249	-	42,249
Total Reporting Entity (Excluding Agency Funds)	<u>\$4,033,067</u>	<u>\$7,639,879</u>	<u>\$7,534,084</u>	<u>\$4,138,862</u>	<u>\$ 98,783</u>	<u>\$4,237,645</u>

The notes to the financial statements are an integral part of this statement.

MEADE COUNTY, KANSAS

Statement 1
(Continued)

STATEMENT OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH

December 31, 2011

Composition of Cash:

Primary Government:

County Treasurer:

Cash on hand \$ 62,120

Cash in Fowler State Bank 6,350,041

Time Deposits:

Plains State Bank 2,000,000

Country Club Bank 4,000,000 \$12,412,161

District Court:

Cash in Meade State Bank 17,418

Register of Deeds:

Cash in Fowler State Bank 3,153

Law Library:

Cash in Meade State Bank 42,249

Total Cash \$12,474,981

Agency Funds per Statement 4 8,237,336

Total Reporting Entity (Excluding Agency Funds) \$ 4,237,645

The notes to the financial statements are an integral part of this statement.

MEADE COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

Note 1: Summary of Significant Accounting Policies

Reporting Entity

Meade County is a municipal corporation governed by an elected three-member commission. These financial statements present Meade County, the primary government. The Law Library is fiscally independent of the County. It is required by statute to be audited as part of the County audit. The Law Library is housed in County offices, but is operated independent of the County's governing body. Even though the Law Library is considered to be an entity independent of the County, its financial statements are presented as a part of the primary government's financial statements because it is clearly an immaterial item. Component units of the County are not included in these financial statements.

A component unit is defined as an entity legally separate from the County, which has a significant dependence on, or relationships with, the County.

Component Units not Presented:

Extension Council – Meade County Extension Council provides services in such areas as agriculture, home economics and 4-H Club, to all persons in the County. The Council is an elected executive board. The County annually provides significant operating subsidies to the Council.

Economic Development – The Meade County Economic Development committee is a twelve-member committee of which three members are appointed by the board of County Commissioners. The committee receives a majority of its funding directly from County appropriations, therefore, meeting the financial dependency criteria.

Joint Ventures – Joint ventures are not included in these financial statements. The following organizations are considered to be joint ventures:

Southwest Guidance Center – provides services for mental health to several counties. Meade County Commissioners appoint three (3) members to the board.

Council on Aging – provides services to the elderly. The County does not appoint any representatives.

Arrowhead West – provides services to the developmentally disabled. The County does not appoint any representatives.

MEADE COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Fund Accounting

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purposes of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of Meade County for the year of 2011:

Governmental Funds:

General Fund – to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds – to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Debt Service Funds – to account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt of Meade County.

Proprietary Funds:

Enterprise Funds – to account for the operating expense of the Meade County Utility.

Fiduciary Funds:

Agency Funds – to account for assets held by a governmental unit as a trustee or agent for others.

MEADE COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Accounting for Fixed Assets and Long-Term Liabilities

1. General Fixed Assets:

General fixed assets purchased are recorded as expenditures at the time of purchase. All such assets of the County are not recorded in a permanent set of records.

2. Bonds Payable:

All unmatured general obligation long-term liabilities of the County are accounted for in a permanent set of records.

Reimbursed Expense

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria:

1. the related disbursement was made in the current year on behalf of the payee
2. the item paid for was directly identifiable as having been used by or provided to the payee, and
3. the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Basis of Accounting

The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction, a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the statutory basis of accounting.

MEADE COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Departure from Generally Accepted Accounting Principles

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. General capital assets that account for the land, buildings and equipment owned by the municipality are not presented in the financial statements. Also, general long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes and compensated absences are not presented in the financial statements.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time.

MEADE COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the statutory basis of accounting, in which revenues are recognized when cash is received, and expenditures include disbursements, accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for the following capital projects funds and trust funds:

- CDBG Grant Fund
- Prosecutor's Training Fund
- Treasurer's Special Auto Fund
- County Attorney Diversion Fund
- Law Library Fund
- Drug Prosecution Fund
- County Attorney Bad Check Fund

and the following special revenue funds:

- Special Highway Improvement Fund
- Rural Fire Equipment Fund
- Special Ambulance Equipment Fund
- Special Noxious Weed Fund
- Road and Bridge Special Equipment Fund
- 911 Fund

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes or by the use of internal spending limits established by the governing body.

MEADE COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

All budgets must be filed with the County Clerk by August 25th. The County Clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the Clerk certifies the tax roll to the County Treasurer, who prepares tax statements and receives payments.

These taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by Meade County.

Taxes levied to finance the budget are made available to Meade County, Kansas after the first of the year and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed annually.

Other Accounting Policies

Vouchers Payable

Vouchers payable are classified on the basis of a claim for payment resulting from legal title to property.

Temporary Notes

Upon authorization for the issuance of general obligation bonds for certain improvements, Kansas law permits the temporary financing of such improvements by the issuance of temporary notes. Temporary notes issued may not exceed the aggregate amount of bonds authorized, are interest bearing and have a maturity date not later than four years from the date of issuance of such temporary notes. Temporary notes outstanding are retired from the proceeds of the sale of general obligation bonds.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds.

In addition, encumbrances do constitute expenditures of a fund.

MEADE COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Unencumbered Cash Balance

The unencumbered cash balance is the unobligated resources of cash and time deposits of a fund.

Bonds Payable

All unmatured general obligation long-term liabilities of the County are accounted for in a permanent set of records.

Note 2: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by Meade County. The statute requires banks eligible to hold Meade County's funds have a main or branch bank in the county in which Meade County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. Meade County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits Meade County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. Meade County has no investment policy that would further limit its investment choices.

Concentration of Credit Risk – State statutes place no limit on the amount Meade County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, Meade County's deposits may not be returned to it. State statutes require Meade County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at December 31, 2011.

MEADE COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

(Continued)

Note 2: Deposits and Investments (Continued)

At December 31, 2011, Meade County's carrying amount of deposits, including certificates of deposit, was \$12,474,981. The bank balance was \$12,679,826. Of the bank balance, \$562,820 was covered by FDIC insurance and the remaining \$12,117,006 was collateralized with securities held by the pledging financial institutions' agents in Meade County's name.

Custodial Credit Risk – Investments – For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, Meade County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Note 3: Defined Benefit Pension Plan, Work Policy Rules and Regulations

Defined Benefit Pension Plan

Meade County participates in the Kansas Public Employees Retirement System (KPERS) a cost-sharing multiple-employer defined benefit pension plan as provided by KSA 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

KSA 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary for all employees hired before July 1, 2009 and 6% for all employees hired after July 1, 2009. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The employer rate established for calendar year 2011 is 6.74%. The Meade County employer contributions to KPERS for the years ending December 31, 2011 and 2010 were \$164,978 and \$163,352, respectively, equal to the required contribution for each year.

MEADE COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

(Continued)

Note 3: Defined Benefit Pension Plan, Work Policy Rules and Regulations (Cont.)

Work Policies, Rules and Regulations

Sick Leave

1. Sick leave shall apply only to regular employees and shall not apply to temporary employees of the County. Regular part-time employees shall have sick leave prorated respective to time worked.
2. Each regular employee shall be granted one (1) day sick leave each month, and can accumulate up to ninety (90) days of sick leave. When an employee reaches an accumulation of over sixty (60) days of sick leave, they may elect to receive pay at one-half of their hourly wage for any sick leave over sixty (60) days.

Vacation

1. Each regular employee shall be granted one (1) day per month paid vacation. Regular part-time employees shall have vacation time prorated respective to time worked.
2. On the tenth (10th) anniversary of continuous service, the following schedule shall be followed until a maximum of eighteen (18) days per year are earned.

10 years of service	9.0 hours each month accumulated
11 years of service	9.5 hours each month accumulated
12 years of service	10.0 hours each month accumulated
13 years of service	11.0 hours each month accumulated
14 years of service	11.5 hours each month accumulated
15 years of service	12.0 hours each month accumulated

3. Each regular full-time employee may accumulate up to twenty-four (24) days of vacation. Each regular part-time employee's accumulated vacation shall be limited to their prorated time.

MEADE COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

(Continued)

Note 3: Defined Benefit Pension Plan, Work Policy Rules and Regulations (Cont.)

Vacation (Continued)

4. All accumulated vacation will be paid upon termination of employment. Any employee with less than one (1) year of service will not be paid for vacation leave upon termination of job. Any employee quitting their job with less than two (2) full weeks notice to their supervisor will forfeit all rights to any termination pay for accumulated vacation leave.
5. All employees must complete one (1) year of continuous service before taking vacation time. At the completion of one (1) year of service, the employee will be credited with twelve (12) days of vacation time.

Contingent Liability

As of December 31, 2011, accumulated unused vacation amounted to \$94,119.

Note 4: Funds Not Subject to Budget Laws

Tax levies prescribed by K.S.A. 19-4004 are not subjected to the budget laws.

Note 5: Transfers

<u>From</u>	<u>Amount</u>	<u>To</u>	<u>Authority</u>
Treasurer's Special Auto Fund	\$ 20,490	General Fund	KSA 8-145
Ambulance Fund	85,000	Special Ambulance Equipment Fund	KSA 19-119
Road and Bridge Fund	40,000	Road and Bridge Special Equipment Fund	KSA 68-1416
Road and Bridge Fund	40,000	Special Highway Improvement Fund	KSA 68-1416
Rural Fire Fund	90,000	Rural Fire Fund	KSA 19-119

Note 6: Compliance Matters

1. Contrary to the provisions of K.S.A. 10-1117 and 79-2934, the required budget and encumbrance records were not maintained by the County Clerk.

MEADE COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

(Continued)

Note 6: Compliance Matters (Continued)

2. Contrary to the provisions of K.S.A. 79-3104, mortgage registration fees were not remitted daily to the County Treasurer by the Register of Deeds.
3. It was not ascertainable that the County participating insurance policy with KCAMP insuring County property was in the name of the County Treasurer for the benefit of the County (KSA 19-212).

Note 7: Closure/Postclosure Landfill Liability

State and Federal laws and regulations require Meade County to place a final cover on the Meade County Landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, Meade County reports these closure and postclosure care costs as an operating expense in the year paid. The \$422,658 represents landfill closure and postclosure care liability at December 31, 2011. The County will recognize the remaining estimated costs of closure and postclosure care as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2011. The County expects to close the landfill in the year 2030. Actual cost may be higher due to inflation, changes in technology, or changes in regulations. There are 41 acres available for use of which 13 have been used.

The County has filed its financial assurance demonstration with the Kansas Department of Health and Environment.

Note 8: Risk Management

The government is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance.

Meade County, Kansas established a health benefit plan for active full time employees who are working full normal work-weeks (not less than 30 hours) and are receiving full compensation. The County will pay benefits up to \$35,000 per covered person each benefit year. Claim payments under the plan will be administered by Benefit Management. Benefit Management insures against claims in excess of the \$35,000 limit up to \$2,000,000. The benefit year is a period of 12 months starting on January 1 and ending December 31.

MEADE COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

(Continued)

Note 9: Long-Term Debt

Changes in long-term liabilities for the County for the year ended December 31, 2011 are as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance End of Year</u>
Capital Leases:									
Ambulance	3.35%	06/30/09	\$ 129,325		\$ 33,642	\$ -	\$ 17,772	\$ (17,772)	\$ 15,870
Utility Truck	3.25%	12/15/10	161,535		111,535	-	35,995	(35,995)	75,540
Road & Bridge									
Padfoot Roller	4.95%	06/20/07	78,040	06/20/12	33,494	-	16,342	(16,342)	17,152
Road & Bridge Grader	4.05%	05/31/10	137,500	05/21/14	107,774	-	25,361	(25,361)	82,413
Road & Bridge Grader	3.15%	08/15/11	119,976		-	119,976	-	119,976	119,976
Jail Expansion	5.00%	03/29/06	2,175,000	03/26/16	<u>1,429,683</u>	<u>-</u>	<u>210,188</u>	<u>(210,188)</u>	<u>1,219,495</u>
Total Long-Term Debt					<u>\$1,716,128</u>	<u>\$119,976</u>	<u>\$305,658</u>	<u>\$ (185,682)</u>	<u>\$1,530,446</u>

MEADE COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2011

(Continued)

Note 9: Long-Term Debt (Continued)

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>Thereafter</u>	<u>Total</u>
Principal:							
Capital leases	\$347,267	\$327,558	\$301,882	\$285,479	\$268,260	\$ -	\$1,530,446
Interest:							
Capital leases	<u>71,037</u>	<u>55,749</u>	<u>41,803</u>	<u>28,480</u>	<u>13,413</u>	<u>-</u>	<u>210,482</u>
Total Principal and Interest	<u>\$418,304</u>	<u>\$383,307</u>	<u>\$343,685</u>	<u>\$313,959</u>	<u>\$281,673</u>	<u>-</u>	<u>\$1,740,928</u>

MEADE COUNTY, KANSAS

SUPPLEMENTAL SCHEDULES

MEADE COUNTY, KANSAS

Schedule 1

SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET

For the year ended December 31, 2011

<u>Funds</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Favorable (Unfavor.)</u>
Governmental Type Funds:			
General Fund	\$2,848,670	\$2,135,765	\$712,905
Special Revenue Funds:			
Road and Bridge	1,525,000	1,524,458	542
Special Bridge Building	610,890	55,764	555,126
Direct Election	40,500	16,662	23,838
Rural Fire	305,500	234,606	70,894
Ambulance	285,000	261,411	23,589
Appraiser's Cost	270,000	167,759	102,241
Noxious Weed	174,660	173,747	913
Employees' Benefits	1,624,000	1,363,272	260,728
Special Alcohol and Drug	9,000	2,177	6,823
County Building	973,000	317,658	655,342
County Health	416,632	378,848	37,784
Economic Development	85,000	85,000	-
Proprietary Type Funds:			
Enterprise Funds:			
Meade County Utility	350,000	409,678	(59,678)

MEADE COUNTY, KANSAS

Schedule 2

SCHEDULES OF CASH RECEIPTS, EXPENDITURES AND
CHANGES IN UNENCUMBERED CASH – ACTUAL AND BUDGET

MEADE COUNTY, KANSAS

Schedule 2-1

GENERAL FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND CHANGES
IN UNENCUMBERED CASH – ACTUAL AND BUDGET

For the year ended December 31, 2011

(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
<u>Cash Receipts</u>	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u>	<u>Year</u>
			<u>(Unfavor.)</u>	<u>Actual</u>
Taxes:				
Ad valorem property tax	\$1,097,754	\$1,099,574	\$ (1,820)	\$ 918,645
Delinquent real estate and property taxes	6,678	3,000	3,678	7,418
Intangibles tax	22,974	21,000	1,974	25,064
Interest on back taxes	24,914	14,000	10,914	24,056
Motor vehicle tax	<u>38,979</u>	<u>43,359</u>	<u>(4,380)</u>	<u>43,363</u>
Total taxes	<u>\$1,191,299</u>	<u>\$1,180,933</u>	<u>\$ 10,366</u>	<u>\$1,018,546</u>
Intergovernmental:				
Law enforcement	\$ 439,080	\$ 365,000	\$ 74,080	\$ 416,955
Severance tax	73,305	50,000	23,305	37,281
Local sales tax	<u>334,480</u>	<u>265,000</u>	<u>69,480</u>	<u>307,053</u>
Total intergovernmental	<u>\$ 846,865</u>	<u>\$ 680,000</u>	<u>\$166,865</u>	<u>\$ 761,289</u>
Licenses, Permits and Fees:				
Cereal malt beverage license	\$ 100	\$ -	\$ 100	\$ 50
Mortgage registration fees	43,603	30,000	13,603	50,414
Officers' fees	84,437	85,000	(563)	89,150
Motor vehicle registration	20,490	25,000	(4,510)	24,221
Filing fee	150	-	150	36
Register of Deeds Tech Fund	6,736	-	6,736	7,985
Game license and park fees	<u>87</u>	<u>-</u>	<u>87</u>	<u>156</u>
Total licenses, permits and fees	<u>\$ 155,603</u>	<u>\$ 140,000</u>	<u>\$ 15,603</u>	<u>\$ 172,012</u>
Use of Money and Property:				
Interest on time deposits	<u>\$ 68,653</u>	<u>\$ 165,000</u>	<u>\$ (96,347)</u>	<u>\$ 108,990</u>
Other:				
Charges – Landfill	\$ 17,579	\$ 10,000	\$ 7,579	\$ 13,231
Reimbursed expense	16,487	-	16,487	2,804
Miscellaneous	<u>31,116</u>	<u>45,000</u>	<u>(13,884)</u>	<u>53,218</u>
Total other	<u>\$ 65,182</u>	<u>\$ 55,000</u>	<u>\$ 10,182</u>	<u>\$ 69,253</u>
Total cash receipts	<u>\$2,327,602</u>	<u>\$2,220,933</u>	<u>\$106,669</u>	<u>\$2,130,090</u>

MEADE COUNTY, KANSAS

Schedule 2-1
(Continued)

GENERAL FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND CHANGES
IN UNENCUMBERED CASH – ACTUAL AND BUDGET

For the year ended December 31, 2011
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>		<u>Variance Favorable (Unfavor.)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Expenditures and Transfers</u>				
<u>Subject to Budget (Schedule 1)</u>				
General Government:				
County Commissioners	\$ 57,403	\$ 54,000	\$ (3,403)	\$ 51,077
County Clerk	98,675	102,500	3,825	92,867
County Treasurer	117,499	116,500	(999)	112,983
County Attorney	68,203	86,500	18,297	72,243
Register of Deeds	64,781	78,500	13,719	72,693
Clerk of District Court	51,477	52,900	1,423	56,628
Courthouse General	253,990	728,000	474,010	383,826
Public Safety:				
Sheriff	545,798	620,000	74,202	517,211
Jail	299,541	410,000	110,459	630,562
Juvenile Detention	-	4,971	4,971	-
Emergency Preparedness	11,557	12,500	943	19,478
Environmental:				
Solid waste	142,778	134,000	(8,778)	99,376
Appropriations	<u>424,063</u>	<u>448,299</u>	<u>24,236</u>	<u>389,599</u>
Total expenditures and transfers subject to budget	<u>\$2,135,765</u>	<u>\$2,848,670</u>	<u>\$712,905</u>	<u>\$2,498,543</u>
Receipts over (under) expenditures	\$ 191,837			\$ (368,453)
Unencumbered Cash, Beginning	<u>884,801</u>			<u>1,253,254</u>
Unencumbered Cash, Ending	<u>\$1,076,638</u>			<u>\$ 884,801</u>

MEADE COUNTY, KANSAS

Schedule 2-2

ROAD AND BRIDGE FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND CHANGES
IN UNENCUMBERED CASH – ACTUAL AND BUDGET

For the year ended December 31, 2011

(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>		<u>Variance</u> <u>Favorable</u> <u>(Unfavor.)</u>	<u>Prior</u> <u>Year</u> <u>Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Cash Receipts</u>				
Taxes:				
Ad valorem property tax	\$ 983,299	\$ 985,021	\$ (1,722)	\$ 972,353
Delinquent real estate and property taxes	5,392	2,500	2,892	5,562
Motor vehicle tax	39,448	45,979	(6,531)	35,885
Total taxes	<u>\$1,028,139</u>	<u>\$1,033,500</u>	<u>\$ (5,361)</u>	<u>\$1,013,800</u>
Intergovernmental:				
County Equalization	\$ 363	\$ 6,500	\$ (6,137)	\$ 6,523
Special City and County Highway Fund	250,283	250,000	283	263,206
Total intergovernmental	<u>\$ 250,646</u>	<u>\$ 256,500</u>	<u>\$ (5,854)</u>	<u>\$ 269,729</u>
Reimbursements:				
Other	<u>\$ 423,719</u>	<u>\$ 235,000</u>	<u>\$188,719</u>	<u>\$ 310,103</u>
Total cash receipts	<u>\$1,702,504</u>	<u>\$1,525,000</u>	<u>\$177,504</u>	<u>\$1,593,632</u>
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Transportation – Highways:				
Maintenance:				
Personal services	\$ 603,459	\$ 650,000	\$ 46,541	\$ 563,192
Contractual services	58,299	150,000	91,701	131,709
Commodities	732,411	725,000	(7,411)	640,333
Capital outlay	50,289	-	(50,289)	43,660
Transfers:				
Special Highway Improvement Fund	40,000	-	(40,000)	70,000
Road and Bridge Special Equipment	<u>40,000</u>	<u>-</u>	<u>(40,000)</u>	<u>70,000</u>

MEADE COUNTY, KANSAS

Schedule 2-2
(Continued)

ROAD AND BRIDGE FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND CHANGES
IN UNENCUMBERED CASH – ACTUAL AND BUDGET

For the year ended December 31, 2011
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u> <u>(Unfavor.)</u>	<u>Year</u> <u>Actual</u>
Total expenditures and transfers subject to budget	\$ <u>1,524,458</u>	\$ <u>1,525,000</u>	\$ <u>542</u>	\$ <u>1,518,894</u>
Receipts and over (under) expenditures	\$ 178,046			\$ 74,738
Unencumbered Cash, Beginning	<u>80,781</u>			<u>6,043</u>
Unencumbered Cash, Ending	\$ <u>258,827</u>			\$ <u>80,781</u>

MEADE COUNTY, KANSAS

Schedule 2-3

SPECIAL BRIDGE BUILDING FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND CHANGES
IN UNENCUMBERED CASH – ACTUAL AND BUDGET

For the year ended December 31, 2011
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavor.)</u>	
<u>Cash Receipts</u>				
Taxes:				
Delinquent real estate and property taxes	\$ 100	\$ <u>50</u>	\$ <u>50</u>	\$ 143
<u>Expenditures and Transfers Subject to Budget</u>				
Transportation – Highways:				
Bridge maintenance	<u>55,764</u>	<u>\$610,890</u>	<u>\$555,126</u>	<u>4,470</u>
Receipts over (under) expenditures	\$ (55,664)			\$ (4,327)
Unencumbered Cash, Beginning	<u>607,940</u>			<u>612,267</u>
Unencumbered Cash, Ending	<u>\$552,276</u>			<u>\$607,940</u>

MEADE COUNTY, KANSAS

Schedule 2-4

DIRECT ELECTION EXPENSE FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND CHANGES
IN UNENCUMBERED CASH – ACTUAL AND BUDGET

For the year ended December 31, 2011

(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavor.)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Taxes:				
Ad valorem property tax	\$ 11,414	\$ 11,298	\$ 116	\$ 33,238
Delinquent real estate and property taxes	172	100	72	200
Motor vehicle tax	<u>1,329</u>	<u>1,570</u>	<u>(241)</u>	<u>1,216</u>
Total taxes	\$ 12,915	\$ 12,968	\$ (53)	\$ 34,654
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>7</u>
Total cash receipts	\$ <u>12,915</u>	\$ <u>12,968</u>	\$ <u>(53)</u>	\$ <u>34,661</u>
<u>Expenditures and Transfers Subject to Budget</u>				
General Government:				
Personal services	\$ 7,151	\$ 8,500	\$ 1,349	\$ 7,236
Contractual services	8,691	25,000	16,309	13,075
Commodities	216	2,000	1,784	8,703
Capital outlay	<u>604</u>	<u>5,000</u>	<u>4,396</u>	<u>2,012</u>
Total expenditures and transfers subject to budget	\$ <u>16,662</u>	\$ <u>40,500</u>	\$ <u>23,838</u>	\$ <u>31,026</u>
Receipts over (under) expenditures	\$ (3,747)			\$ 3,635
Unencumbered Cash, Beginning	<u>31,992</u>			<u>28,357</u>
Unencumbered Cash, Ending	\$ <u>28,245</u>			\$ <u>31,992</u>

MEADE COUNTY, KANSAS

Schedule 2-5

RURAL FIRE FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND CHANGES
IN UNENCUMBERED CASH – ACTUAL AND BUDGET

For the year ended December 31, 2011

(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>		<u>Variance</u> <u>Favorable</u> <u>(Unfavor.)</u>	<u>Prior</u> <u>Year</u> <u>Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Cash Receipts</u>				
Taxes:				
Ad valorem property tax	\$200,082	\$199,681	\$ 401	\$198,042
Delinquent real estate and property taxes	393	250	143	476
Motor vehicle tax	<u>3,626</u>	<u>4,645</u>	<u>(1,019)</u>	<u>3,584</u>
Total taxes	<u>\$204,101</u>	<u>\$204,576</u>	<u>\$ (475)</u>	<u>\$202,102</u>
Other:				
Grant	\$ 10,015	-	\$ 10,015	\$ 70,455
Reimbursements	<u>139</u>	<u>-</u>	<u>139</u>	<u>1,886</u>
Total other	<u>\$ 10,154</u>	<u>-</u>	<u>\$ 10,154</u>	<u>\$ 72,341</u>
Total cash receipts	<u>\$214,255</u>	<u>\$204,576</u>	<u>\$ 9,679</u>	<u>\$274,443</u>
<u>Expenditures and Transfers Subject to Budget</u>				
Public Safety – Fire:				
Personal services	\$ 44,840	\$ 27,500	\$ (17,340)	\$ 29,522
Contractual services	36,086	35,000	(1,086)	21,945
Commodities	27,334	35,000	7,666	17,568
Capital outlay	36,346	200,000	163,654	279,786
Transfer	<u>90,000</u>	<u>8,000</u>	<u>(82,000)</u>	<u>-</u>
Total expenditures and transfers subject to budget	<u>\$234,606</u>	<u>\$305,500</u>	<u>\$ 70,894</u>	<u>\$348,821</u>
Receipts over (under) expenditures	\$ (20,351)			\$ (74,378)
Unencumbered Cash, Beginning	<u>28,095</u>			<u>102,473</u>
Unencumbered Cash, Ending	<u>\$ 7,744</u>			<u>\$ 28,095</u>

MEADE COUNTY, KANSAS

Schedule 2-6

AMBULANCE FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND CHANGES
IN UNENCUMBERED CASH – ACTUAL AND BUDGET

For the year ended December 31, 2011

(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavor.)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Taxes:				
Ad valorem property tax	\$115,496	\$115,670	\$ (174)	\$115,008
Delinquent real estate and property taxes	678	300	378	722
Motor vehicle tax	<u>4,726</u>	<u>5,433</u>	<u>(707)</u>	<u>4,637</u>
Total taxes	\$120,900	\$121,403	\$ (503)	\$120,367
Charges for ambulance runs	138,587	120,000	18,587	97,289
Reimbursement	<u>63</u>	<u>500</u>	<u>(437)</u>	<u>187</u>
Total cash receipts	<u>\$259,550</u>	<u>\$241,903</u>	<u>\$ 17,647</u>	<u>\$217,843</u>
<u>Expenditures and Transfers Subject to Budget</u>				
Health:				
Personal services	\$124,881	\$145,000	\$ 20,119	\$109,335
Contractual services	31,066	45,000	13,934	43,124
Commodities	17,239	35,000	17,761	23,215
Capital outlay	3,225	60,000	56,775	18,043
Transfer:				
Ambulance Equipment Fund	<u>85,000</u>	<u>-</u>	<u>(85,000)</u>	<u>20,000</u>
Total expenditures and transfers subject to budget	<u>\$261,411</u>	<u>\$285,000</u>	<u>\$ 23,589</u>	<u>\$213,717</u>
Receipts over (under) expenditures	\$ (1,861)			\$ 4,126
Unencumbered Cash, Beginning	<u>43,157</u>			<u>39,031</u>
Unencumbered Cash, Ending	<u>\$ 41,296</u>			<u>\$ 43,157</u>

MEADE COUNTY, KANSAS

Schedule 2-7

APPRAISER'S COST FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND CHANGES
IN UNENCUMBERED CASH – ACTUAL AND BUDGET

For the year ended December 31, 2011

(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavor.)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Taxes:				
Ad valorem property tax	\$145,294	\$145,317	\$ (23)	\$172,675
Delinquent real estate and property taxes	1,031	500	531	1,135
Motor vehicle tax	7,114	8,157	(1,043)	7,128
Total taxes	<u>\$153,439</u>	<u>\$153,974</u>	<u>\$ (535)</u>	<u>\$180,938</u>
Other:				
Charges for services	\$ 1,838	\$ 1,000	\$ 838	\$ 1,455
Miscellaneous	1,168	-	1,168	699
Total other	<u>\$ 3,006</u>	<u>\$ 1,000</u>	<u>\$ 2,006</u>	<u>\$ 2,154</u>
Total cash receipts	<u>\$156,445</u>	<u>\$154,974</u>	<u>\$ 1,471</u>	<u>\$183,092</u>
<u>Expenditures and Transfers Subject to Budget</u>				
General Government:				
Personal services	\$105,862	\$120,000	\$ 14,138	\$ 99,860
Contractual services	40,104	45,000	4,896	43,810
Commodities	6,799	5,000	(1,799)	5,979
Capital outlay	<u>14,994</u>	<u>100,000</u>	<u>85,006</u>	<u>61,125</u>
Total expenditures and transfers subject to budget	<u>\$167,759</u>	<u>\$270,000</u>	<u>\$102,241</u>	<u>\$210,774</u>
Receipts over (under) expenditures	\$ (11,314)			\$ (27,682)
Unencumbered Cash, Beginning	<u>106,600</u>			<u>134,282</u>
Unencumbered Cash, Ending	<u>\$ 95,286</u>			<u>\$106,600</u>

MEADE COUNTY, KANSAS

Schedule 2-8

NOXIOUS WEED FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND CHANGES
IN UNENCUMBERED CASH – ACTUAL AND BUDGET

For the year ended December 31, 2011

(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavor.)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Taxes:				
Ad valorem property tax	\$ 98,894	\$ 99,003	\$ (109)	\$ 99,553
Delinquent real estate and property taxes	821	300	521	608
Motor vehicle tax	<u>4,072</u>	<u>4,708</u>	<u>(636)</u>	<u>3,859</u>
Total taxes	\$103,787	\$104,011	\$ (224)	\$104,020
Charges for Services:				
Reimbursement for labor	11,471	-	11,471	14,120
Other reimbursements	3,359	-	3,359	30,217
Sale of chemicals and treatment of noxious weeds	<u>54,830</u>	<u>25,000</u>	<u>29,830</u>	<u>81,519</u>
Total cash receipts	<u>\$173,447</u>	<u>\$129,011</u>	<u>\$ 44,436</u>	<u>\$229,876</u>
<u>Expenditures and Transfers Subject to Budget</u>				
Natural Resources:				
Personal services	\$ 96,476	\$ 85,000	\$ (11,476)	\$ 93,669
Contractual services	10,234	8,000	(2,234)	14,072
Commodities	65,281	35,000	(30,281)	111,557
Capital outlay	1,756	2,000	244	3,040
Transfer:				
Special noxious weed	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000</u>
Total expenditures and transfers subject to budget	<u>\$173,747</u>	<u>\$130,000</u>	<u>\$ (43,747)</u>	<u>\$227,338</u>

MEADE COUNTY, KANSAS

Schedule 2-8
(Continued)

NOXIOUS WEED FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND CHANGES
IN UNENCUMBERED CASH – ACTUAL AND BUDGET

For the year ended December 31, 2011
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavor.)</u>	<u>Year</u> <u>Actual</u>
<u>Expenditures and Transfers</u>				
<u>not Subject to Budget</u>				
Credit for actual sale of chemical over budget and reimbursements	<u>-</u>	<u>44,660</u>	<u>44,660</u>	<u>-</u>
Total expenditures and transfers	<u>\$173,747</u>	<u>\$174,660</u>	<u>\$ 913</u>	<u>\$227,338</u>
Receipts over (under) expenditures	\$ (300)			\$ 2,538
Unencumbered Cash, Beginning	<u>7,958</u>			<u>5,420</u>
Unencumbered Cash, Ending	<u>\$ 7,658</u>			<u>\$ 7,958</u>

MEADE COUNTY, KANSAS

Schedule 2-9

EMPLOYEES' BENEFITS FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND CHANGES
IN UNENCUMBERED CASH – ACTUAL AND BUDGET

For the year ended December 31, 2011

(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u>	<u>Year</u>
<u>Cash Receipts</u>			<u>(Unfavor.)</u>	<u>Actual</u>
Taxes:				
Ad valorem property tax	\$1,273,719	\$1,274,982	\$ (1,263)	\$1,402,415
Delinquent real estate and property taxes	7,372	4,000	3,372	7,610
Motor vehicle tax	57,444	66,301	(8,857)	54,330
Total taxes	\$1,338,535	\$1,345,283	\$ (6,748)	\$1,464,355
Other:				
Reimbursements	78,757	80,000	(1,243)	229,595
Total cash receipts	<u>\$1,417,292</u>	<u>\$1,425,283</u>	<u>\$ (7,991)</u>	<u>\$1,693,950</u>
<u>Expenditures and Transfers Subject to Budget</u>				
Employees' Benefits:				
Social Security	\$ 166,591	\$ 180,000	\$ 13,409	\$ 168,672
Retirement	153,207	140,000	(13,207)	140,975
Workmen's Compensation	60,876	100,000	39,124	51,718
Unemployment	2,050	2,000	(50)	2,135
Health insurance	979,285	1,200,000	220,715	999,645
Worksite benefit	1,263	2,000	737	3,258
Total expenditures and transfers subject to budget	<u>\$1,363,272</u>	<u>\$1,624,000</u>	<u>\$260,728</u>	<u>\$1,366,403</u>
Receipts over (under) expenditures	\$ 54,020			\$ 327,547
Unencumbered Cash, Beginning	<u>611,801</u>			<u>284,254</u>
Unencumbered Cash, Ending	<u>\$ 665,821</u>			<u>\$ 611,801</u>

MEADE COUNTY, KANSAS

Schedule 2-10

SPECIAL ALCOHOL AND DRUG ABUSE FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND CHANGES
IN UNENCUMBERED CASH – ACTUAL AND BUDGET

For the year ended December 31, 2011
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavor.)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Intergovernmental:				
Local Alcoholic Liquor Fund	\$ 1,781	\$ <u>2,000</u>	\$ <u>(219)</u>	\$ 2,328
<u>Expenditures and Transfers Subject to Budget</u>				
Alcohol prevention	<u>2,177</u>	\$ <u>9,000</u>	\$ <u>6,823</u>	<u>900</u>
Receipts over (under) expenditures	\$ (396)			\$ 1,428
Unencumbered Cash, Beginning	<u>7,460</u>			<u>6,032</u>
Unencumbered Cash, Ending	\$ <u>7,064</u>			\$ <u>7,460</u>

MEADE COUNTY, KANSAS

Schedule 2-11

COUNTY BUILDING FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND CHANGES
IN UNENCUMBERED CASH – ACTUAL AND BUDGET

For the year ended December 31, 2011

(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavor.)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Taxes:				
Ad valorem property tax	\$ 1,174	\$ -	\$ 1,174	\$ 218,875
Delinquent real estate and property taxes	1,041	1,000	41	1,278
Motor vehicle tax	<u>9,062</u>	<u>10,348</u>	<u>(1,286)</u>	<u>8,858</u>
Total cash receipts	\$ <u>11,277</u>	\$ <u>11,348</u>	\$ <u>(71)</u>	\$ <u>229,011</u>
<u>Expenditures and Transfers Subject to Budget</u>				
General Government:				
Contractual services	\$ 31,560	\$691,000	\$659,440	\$ 38,877
Capital outlay	<u>286,098</u>	<u>282,000</u>	<u>(4,098)</u>	<u>35,107</u>
Total expenditures and transfers subject to budget	\$ <u>317,658</u>	\$ <u>973,000</u>	\$ <u>655,342</u>	\$ <u>73,984</u>
Receipts over (under) expenditures	\$ (306,381)			\$ 155,027
Unencumbered Cash, Beginning	<u>1,004,637</u>			<u>849,610</u>
Unencumbered Cash, Ending	\$ <u>698,256</u>			\$ <u>1,004,637</u>

MEADE COUNTY, KANSAS

Schedule 2-12

COUNTY HEALTH FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND CHANGES
IN UNENCUMBERED CASH – ACTUAL AND BUDGET

For the year ended December 31, 2011

(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavor.)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Taxes:				
Ad valorem property tax	\$134,231	\$134,444	\$ (213)	\$134,860
Delinquent real estate and property taxes	1,754	250	1,504	757
Motor vehicle tax	<u>5,413</u>	<u>6,373</u>	<u>(960)</u>	<u>4,883</u>
Total taxes	\$141,398	\$141,067	\$ 331	\$140,500
Intergovernmental:				
Grants	119,632	60,000	59,632	130,766
Other:				
Service fees	<u>128,567</u>	<u>100,000</u>	<u>28,567</u>	<u>149,662</u>
Total cash receipts	<u>\$389,597</u>	<u>\$301,067</u>	<u>\$ 88,530</u>	<u>\$420,928</u>
<u>Expenditures and Transfers Subject to Budget</u>				
General Government:				
Personal services	\$200,007	\$200,000	\$ (7)	\$197,419
Contractual services	102,502	40,000	(62,502)	89,922
Commodities	65,795	114,000	48,205	79,775
Capital outlay	<u>10,544</u>	<u>3,000</u>	<u>(7,544)</u>	<u>950</u>
Total expenditures and transfers subject to budget	\$378,848	\$357,000	\$ (21,848)	\$368,066
<u>Expenditures and Transfers not Subject to Budget</u>				
Credit for grants	<u>-</u>	<u>59,632</u>	<u>59,632</u>	<u>-</u>
Total expenditures and transfers	<u>\$378,848</u>	<u>\$416,632</u>	<u>\$ 37,784</u>	<u>\$368,066</u>
Receipts over (under) expenditures	\$ 10,749			\$ 52,862
Unencumbered Cash, Beginning	<u>113,217</u>			<u>60,355</u>
Unencumbered Cash, Ending	<u>\$123,966</u>			<u>\$113,217</u>

MEADE COUNTY, KANSAS

Schedule 2-13

ECONOMIC DEVELOPMENT FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND CHANGES
IN UNENCUMBERED CASH – ACTUAL AND BUDGET

For the year ended December 31, 2011
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>			<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavor.)</u>	
<u>Cash Receipts</u>				
Taxes:				
Ad valorem property tax	\$ 80,958	\$ 81,040	\$ (82)	\$ 79,607
Delinquent real estate and property taxes	426	200	226	436
Motor vehicle tax	<u>3,064</u>	<u>3,760</u>	<u>(696)</u>	<u>3,254</u>
Total cash receipts	\$ 84,448	\$ <u>85,000</u>	\$ <u>(552)</u>	\$ 83,297
<u>Expenditures and Transfers Subject to Budget</u>				
Appropriations	<u>85,000</u>	\$ <u>85,000</u>	<u>-</u>	<u>83,354</u>
Receipts over (under) expenditures	\$ (552)			\$ (57)
Unencumbered Cash, Beginning	<u>2,516</u>			<u>2,573</u>
Unencumbered Cash, Ending	\$ <u>1,964</u>			\$ <u>2,516</u>

MEADE COUNTY, KANSAS

Schedule 2-14

MEADE COUNTY UTILITY FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND CHANGES
IN UNENCUMBERED CASH – ACTUAL AND BUDGET

For the year ended December 31, 2011

(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u>	<u>Year</u>
			<u>(Unfavor.)</u>	<u>Actual</u>
<u>Cash Receipts</u>				
User's fee	\$324,534	\$300,000	\$ 24,534	\$317,188
Sale of containers	<u>4,228</u>	<u>5,806</u>	<u>(1,578)</u>	<u>2,730</u>
Total cash receipts	<u>\$328,762</u>	<u>\$305,806</u>	<u>\$ 22,956</u>	<u>\$319,918</u>
<u>Expenditures and Transfers Subject to Budget</u>				
Personal services	\$140,533	\$150,000	\$ 9,467	\$108,263
Contractual services	63,950	80,000	16,050	81,605
Commodities	137,964	60,000	(77,964)	57,190
Capital outlay	<u>67,231</u>	<u>60,000</u>	<u>(7,231)</u>	<u>64,722</u>
Total expenditures and transfers subject to budget	<u>\$409,678</u>	<u>\$350,000</u>	<u>\$ (59,678)</u>	<u>\$311,780</u>
Receipts over (under) expenditures	\$ (80,916)			\$ 8,138
Unencumbered Cash, Beginning	<u>83,832</u>			<u>75,694</u>
Unencumbered Cash, Ending	<u>\$ 2,916</u>			<u>\$ 83,832</u>

MEADE COUNTY, KANSAS

Schedule 2
(Continued)

SCHEDULES OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL

MEADE COUNTY, KANSAS

Schedule 2-15

SPECIAL HIGHWAY IMPROVEMENT FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL

For the year ended December 31, 2011

(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Transfer from Road and Bridge Fund	\$ 40,000	\$ 70,000
<u>Expenditures and Transfers</u>		
Road construction	<u>66,842</u>	<u>55,960</u>
Receipts over (under) expenditures	\$ (26,842)	\$ 14,040
Unencumbered Cash, Beginning	<u>95,393</u>	<u>81,353</u>
Unencumbered Cash, Ending	<u>\$ 68,551</u>	<u>\$ 95,393</u>

MEADE COUNTY, KANSAS

Schedule 2-16

RURAL FIRE EQUIPMENT FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL

For the year ended December 31, 2011

(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Grant	\$198,000	-
Transfer from Rural Fire Fund	90,000	-
Miscellaneous	<u>750</u>	<u>-</u>
Total cash receipts	\$288,750	-
<u>Expenditures and Transfers</u>		
Capital outlay	<u>208,000</u>	<u>-</u>
Receipts over (under) expenditures	\$ 80,750	\$ -
Unencumbered Cash, Beginning	<u>38,398</u>	<u>38,398</u>
Unencumbered Cash, Ending	<u>\$119,148</u>	<u>\$ 38,398</u>

MEADE COUNTY, KANSAS

Schedule 2-17

911 FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL
For the year ended December 31, 2011
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Service fees	\$ 22,441	\$ 31,130
<u>Expenditures and Transfers</u>		
Contractual services	<u>17,026</u>	<u>41,530</u>
Receipts over (under) expenditures	\$ 5,415	\$ (10,400)
Unencumbered Cash, Beginning	<u>45,667</u>	<u>56,067</u>
Unencumbered Cash, Ending	<u>\$ 51,082</u>	<u>\$ 45,667</u>

MEADE COUNTY, KANSAS

Schedule 2-18

ROAD AND BRIDGE SPECIAL EQUIPMENT FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL

For the year ended December 31, 2011

(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Transfer from Road and Bridge Fund	\$ 40,000	\$ 70,000
<u>Expenditures and Transfers</u>		
Capital outlay	<u>12,240</u>	<u>109,918</u>
Receipts over (under) expenditures	\$ 27,760	\$ (39,918)
Unencumbered Cash, Beginning	<u>106,973</u>	<u>146,891</u>
Unencumbered Cash, Ending	<u>\$134,733</u>	<u>\$106,973</u>

MEADE COUNTY, KANSAS

Schedule 2-19

SPECIAL AMBULANCE EQUIPMENT FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL

For the year ended December 31, 2011

(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Transfer from Ambulance Fund	\$ 85,000	\$ 20,000
Baughman grant	4,972	8,828
Miscellaneous income	<u>353</u>	<u>923</u>
Total cash receipts	\$ <u>90,325</u>	\$ <u>29,751</u>
<u>Expenditures and Transfers</u>		
Commodities	\$ 466	\$ 1,112
Capital outlay	<u>37,358</u>	<u>6,290</u>
Total expenditures and transfers	\$ <u>37,824</u>	\$ <u>7,402</u>
Revenue over (under) expenditures	\$ 52,501	\$ 22,349
Unencumbered Cash, Beginning	<u>60,566</u>	<u>38,217</u>
Unencumbered Cash, Ending	\$ <u>113,067</u>	\$ <u>60,566</u>

MEADE COUNTY, KANSAS

Schedule 2-20

SPECIAL NOXIOUS WEED FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL

For the year ended December 31, 2011
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Transfer from Noxious Weed Fund	-	\$ 5,000
<u>Expenditures and Transfers</u>	<u>-</u>	<u>-</u>
Receipts over (under) expenditures	\$ -	\$ 5,000
Unencumbered Cash, Beginning	<u>11,863</u>	<u>6,863</u>
Unencumbered Cash, Ending	<u>\$ 11,863</u>	<u>\$ 11,863</u>

MEADE COUNTY, KANSAS

Schedule 2-21

PROSECUTOR'S TRAINING FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL

For the year ended December 31, 2011
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Charges for Sales and Services:		
Fees from Clerk of District Court	\$ 850	\$ 930
<u>Expenditures and Transfers</u>		
General Government	<u>736</u>	<u>455</u>
Receipts over (under) expenditures	\$ 114	\$ 475
Unencumbered Cash, Beginning	<u>1,399</u>	<u>924</u>
Unencumbered Cash, Ending	<u>\$ 1,513</u>	<u>\$ 1,399</u>

MEADE COUNTY, KANSAS

Schedule 2-22

TREASURER'S SPECIAL AUTO FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL

For the year ended December 31, 2011

(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Charges for Services:		
Motor vehicle license fees	\$ <u>58,806</u>	\$ <u>55,855</u>
<u>Expenditures and Transfers</u>		
General Government:		
Fees to General	\$ 20,490	\$ 24,221
Other expenditures	<u>38,316</u>	<u>31,634</u>
Total expenditures and transfers not subject to budget	\$ <u>58,806</u>	\$ <u>55,855</u>
Receipts over (under) expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>-</u></u>	<u><u>-</u></u>

MEADE COUNTY, KANSAS

Schedule 2-23

COUNTY ATTORNEY DIVERSION FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL

For the year ended December 31, 2011

(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Diversion fees	\$ 13,416	\$ 11,622
<u>Expenditures and Transfers</u>		
Contractual	<u>4,425</u>	<u>7,573</u>
Receipts over (under) expenditures	\$ 8,991	\$ 4,049
Unencumbered Cash, Beginning	<u>12,724</u>	<u>8,675</u>
Unencumbered Cash, Ending	<u>\$ 21,715</u>	<u>\$ 12,724</u>

MEADE COUNTY, KANSAS

Schedule 2-24

DRUG PROSECUTOR FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL

For the year ended December 31, 2011
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>	-	-
<u>Expenditures and Transfers</u>	<u>-</u>	<u>-</u>
Receipts over (under) expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>2,348</u>	<u>2,348</u>
Unencumbered Cash, Ending	<u>\$ 2,348</u>	<u>\$ 2,348</u>

MEADE COUNTY, KANSAS

Schedule 2-25

CDBG GRANT FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL

For the year ended December 31, 2011
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>	-	-
<u>Expenditures and Transfers</u>	<u>-</u>	<u>-</u>
Receipts over (under) expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>850</u>	<u>850</u>
Unencumbered Cash, Ending	<u>\$ 850</u>	<u>\$ 850</u>

MEADE COUNTY, KANSAS

Schedule 2-26

LAW LIBRARY FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL

For the year ended December 31, 2011
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Fees	\$ 5,316	\$ 4,888
<u>Expenditures and Transfers</u>		
Commodities	<u>1,380</u>	<u>7,194</u>
Receipts over (under) expenditures	\$ 3,936	\$ (2,306)
Unencumbered Cash, Beginning	<u>38,313</u>	<u>40,619</u>
Unencumbered Cash, Ending	<u>\$ 42,249</u>	<u>\$ 38,313</u>

MEADE COUNTY, KANSAS

Schedule 2-27

COUNTY ATTORNEY BAD CHECK FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL

For the year ended December 31, 2011
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Year Ended</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>	-	-
<u>Expenditures and Transfers</u>	<u>-</u>	<u>-</u>
Receipts over (under) expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>3,786</u>	<u>3,786</u>
Unencumbered Cash, Ending	<u>\$ 3,786</u>	<u>\$ 3,786</u>

MEADE COUNTY, KANSAS

Schedule 3

AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS – ACTUAL

For the year ended December 31, 2011

<u>Funds</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Distributable Funds:				
Current taxes	\$6,939,569	\$12,807,300	\$12,138,006	\$7,608,863
Delinquent personal property tax	1,459	338	1,496	301
Delinquent real estate tax	15,645	9,445	10,814	14,276
Advance tax	-	178	178	-
Partial tax	746	2,425	3,071	100
Motor vehicle tax	124,748	567,101	563,886	127,963
Recreational vehicle tax	2,968	14,708	14,278	3,398
Cereal malt beverage stamp	-	50	25	25
Total distributable funds	<u>\$7,085,135</u>	<u>\$13,401,545</u>	<u>\$12,731,754</u>	<u>\$7,754,926</u>
State Funds:				
Sher Alcohol/Drug	\$ 210,238	\$ -	\$ 33,370	\$ 176,868
Institutional Building	-	50,583	50,583	-
Educational Building	-	101,166	101,166	-
Motor vehicle licenses	461	344,277	344,237	501
Sales tax	21,517	195,525	199,888	17,154
Fish and game licenses	805	1,733	1,611	927
Stray animal sales	1,199	-	1,199	-
Total state funds	<u>\$ 234,220</u>	<u>\$ 693,284</u>	<u>\$ 732,054</u>	<u>\$ 195,450</u>
Subdivision Funds:				
School districts	\$ 18,944	\$ 5,118,424	\$ 5,113,105	\$ 24,263
Cities	-	1,030,940	1,030,940	-
Townships	174,725	700,119	689,171	185,673
Groundwater management	-	46,383	46,383	-
Watershed districts	24,135	-	-	24,135
Libraries	-	139,263	139,263	-
Cemetery districts	-	42,315	42,315	-
Hospital district	-	1,369,405	1,369,405	-
Total subdivision funds	<u>\$ 217,804</u>	<u>\$ 8,446,849</u>	<u>\$ 8,430,582</u>	<u>\$ 234,071</u>
Other Agency Funds:				
Clerk of District Court	\$ 57,814	\$ 239,486	\$ 279,882	\$ 17,418
Prosecutor Special Trust Fund	-	26,072	1,281	24,791
DARE	995	937	1,414	518
District Engineer	46,432	-	46,432	-
Payroll taxes	1,109	9,053	-	10,162
Total other agency funds	<u>\$ 106,350</u>	<u>\$ 275,548</u>	<u>\$ 329,009</u>	<u>\$ 52,889</u>
Total Agency Funds	<u>\$7,643,509</u>	<u>\$22,817,226</u>	<u>\$22,223,399</u>	<u>\$8,237,336</u>

MEADE COUNTY, KANSAS

Schedule 4

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES

For the year ended December 31, 2011

(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavor.)</u>	<u>Year</u> <u>Actual</u>
<u>County Commissioners</u>				
Personal services	\$ 50,502	\$ 48,000	\$ (2,502)	\$ 48,245
Contractual services	6,586	5,000	(1,586)	2,694
Commodities	315	1,000	685	138
Totals	<u>\$ 57,403</u>	<u>\$ 54,000</u>	<u>\$ (3,403)</u>	<u>\$ 51,077</u>
<u>County Clerk</u>				
Personal services	\$ 89,212	\$ 91,000	\$ 1,788	\$ 85,196
Contractual services	6,744	7,500	756	6,047
Commodities	2,419	4,000	1,581	1,624
Capital outlay	300	-	(300)	-
Totals	<u>\$ 98,675</u>	<u>\$102,500</u>	<u>\$ 3,825</u>	<u>\$ 92,867</u>
<u>County Treasurer</u>				
Personal services	\$107,515	\$107,500	\$ (15)	\$105,242
Contractual services	5,391	6,000	609	3,740
Commodities	4,593	3,000	(1,593)	4,001
Totals	<u>\$117,499</u>	<u>\$116,500</u>	<u>\$ (999)</u>	<u>\$112,983</u>
<u>County Attorney</u>				
Personal services	\$ 57,004	\$ 72,500	\$ 15,496	\$ 54,051
Contractual services	7,878	6,000	(1,878)	13,169
Commodities	1,524	3,000	1,476	1,481
Capital outlay	1,797	5,000	3,203	3,542
Totals	<u>\$ 68,203</u>	<u>\$ 86,500</u>	<u>\$ 18,297</u>	<u>\$ 72,243</u>
<u>Register of Deeds</u>				
Personal services	\$ 59,978	\$ 68,000	\$ 8,022	\$ 64,447
Contractual services	2,760	6,500	3,740	4,615
Commodities	2,043	4,000	1,957	3,631
Totals	<u>\$ 64,781</u>	<u>\$ 78,500</u>	<u>\$ 13,719</u>	<u>\$ 72,693</u>

MEADE COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES

For the year ended December 31, 2011
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u>	<u>Year</u>
			<u>(Unfavor.)</u>	<u>Actual</u>
<u>Clerk of District Court</u>				
Contractual services	\$ 44,884	\$ 46,700	\$ 1,816	\$ 50,535
Commodities	4,827	3,200	(1,627)	5,008
Capital outlay	<u>1,766</u>	<u>3,000</u>	<u>1,234</u>	<u>1,085</u>
Totals	<u>\$ 51,477</u>	<u>\$ 52,900</u>	<u>\$ 1,423</u>	<u>\$ 56,628</u>
<u>Courthouse General</u>				
Personal services	\$ 45,833	\$ 48,000	\$ 2,167	\$ 44,202
Contractual services	165,620	275,000	109,380	316,607
Commodities	18,260	30,000	11,740	19,948
Capital outlay	<u>24,277</u>	<u>375,000</u>	<u>350,723</u>	<u>3,069</u>
Totals	<u>\$253,990</u>	<u>\$728,000</u>	<u>\$474,010</u>	<u>\$383,826</u>
<u>Public Safety – Sheriff</u>				
Personal services	\$413,792	\$455,000	\$ 41,208	\$399,857
Contractual services	56,255	55,000	(1,255)	43,879
Commodities	45,058	55,000	9,942	38,756
Capital outlay	<u>30,693</u>	<u>55,000</u>	<u>24,307</u>	<u>34,719</u>
Totals	<u>\$545,798</u>	<u>\$620,000</u>	<u>\$ 74,202</u>	<u>\$517,211</u>
<u>Public Safety – Jail</u>				
Personal services	\$156,706	\$200,000	\$ 43,294	\$170,117
Contractual services	63,533	90,000	26,467	74,007
Commodities	79,302	110,000	30,698	104,766
Capital outlay	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>281,672</u>
Totals	<u>\$299,541</u>	<u>\$410,000</u>	<u>\$110,459</u>	<u>\$630,562</u>

MEADE COUNTY, KANSAS

Schedule 4
(Continued)

GENERAL FUND
DEPARTMENTAL EXPENDITURES COMPARED
WITH BUDGET ESTIMATES

For the year ended December 31, 2011
(with comparative actual totals for the prior year ended December 31, 2010)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u> <u>(Unfavor.)</u>	<u>Year</u> <u>Actual</u>
<u>Environmental – Solid Waste</u>				
Personal services	\$ 59,707	\$ 64,000	\$ 4,293	\$ 60,285
Contractual services	41,786	45,000	3,214	30,076
Commodities	12,909	25,000	12,091	9,015
Capital outlay	28,376	-	(28,376)	-
Totals	<u>\$ 142,778</u>	<u>\$ 134,000</u>	<u>\$ (8,778)</u>	<u>\$ 99,376</u>
<u>Juvenile Detention</u>				
Contractual services	<u>-</u>	<u>\$ 4,971</u>	<u>\$ 4,971</u>	<u>-</u>
<u>Emergency Preparedness</u>				
Personal services	\$ 3,703	\$ 6,500	\$ 2,797	\$ 14,225
Contractual services	4,397	4,000	(397)	3,462
Commodities	3,457	1,000	(2,457)	1,671
Capital outlay	-	1,000	1,000	120
Totals	<u>\$ 11,557</u>	<u>\$ 12,500</u>	<u>\$ 943</u>	<u>\$ 19,478</u>
<u>Other Appropriations</u>				
Fair Building and Maintenance	\$ 40,697	\$ 40,697	\$ -	\$ 40,697
Conservation	16,000	16,000	-	16,000
Extension Council	132,000	132,000	-	132,000
Historical	40,000	40,000	-	30,000
Council on Aging	90,000	90,000	-	90,000
Mental Health	29,090	29,090	-	29,090
Developmental Disabled	36,720	36,720	-	36,720
Fair Association	13,792	13,792	-	13,792
Other appropriations	25,764	50,000	24,236	1,300
Totals	<u>\$ 424,063</u>	<u>\$ 448,299</u>	<u>\$ 24,236</u>	<u>\$ 389,599</u>
General Fund Total	<u>\$2,135,765</u>	<u>\$2,848,670</u>	<u>\$712,905</u>	<u>\$2,498,543</u>

MEADE COUNTY, KANSAS

Schedule 5

SCHEDULE OF IDLE FUND INVESTMENTS
December 31, 2011

Idle Funds

Plains State Bank:

 Certificate of Deposit:

 #5571

 \$ 500,000

 #5976

 1,000,000

 #5977

 500,000

 Treasury Bill

4,000,000

Total

\$6,000,000

MEADE COUNTY, KANSAS

Schedule 6

RECONCILIATION OF 2010 TAX ROLL

December 31, 2011

2010 Tax Roll – As Adjusted

County Clerk's abstract of 2010 tax roll	\$12,197,903
Adjustments to Original Tax Roll:	
Added taxes	13,001
Abated taxes	<u>(28,299)</u>
Adjusted 2010 tax roll	\$12,182,605

2010 Tax Roll – Accounted for

Collections during 2010	\$ 6,939,568
Collections during 2011	<u>5,158,337</u>

Net tax roll collections \$12,097,905

Delinquent personal property taxes for which tax warrants issued	\$11,855	
Delinquent real estate taxes entered on the tax sale record	<u>72,785</u>	<u>84,640</u>

2010 Tax Roll accounted for 12,182,545

Difference \$ 60